

**IN THE CLAIMS:**

✓  
Please cancel claims 15-39 without prejudice or disclaimer.

✓  
Please add new claims 40-58 to the Application as follows.

40. A method of controlling time at which a coated material begins to dissolve in a solvent, comprising:

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providing a coating agent comprising yeast cell wall fractions, as a primary constituent, consisting of cell residue of yeast which has been treated with enzymes and subsequently an acidic solution having a preselected concentration, and water to remove internal water soluble cell constituents;

coating a solid material with the coating agent to provide a coated material; and

placing the coated material in the solvent,

wherein the preselected concentration of the acidic solution may be varied to control the time at which the coated material begins to dissolve in the solvent. E

41. The method of claim 40, wherein the cell residue of yeast comprises glucan, mannan, and chitin.

42. The method of claim 40, wherein the coating agent further comprises a plasticizer.

43. The method of claim 40, wherein the solid material is selected from the group consisting of fine particles, granules, and tablets.

44. The method of claim 40, wherein the solid material is selected from the group consisting of food products, food product materials, pharmaceuticals, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

45. A process for producing a coated material, comprising:  
providing a coating agent comprising yeast cell wall fractions, as a primary constituent, consisting of cell residue of yeast which has been treated with enzymes and subsequently acidic solution, and water to remove internal soluble cell constituents; and  
coating a solid material with the coating agent to provide a coating thereon.

46. The process of claim 45, wherein the coating provided on the solid material is non-sticky and prevents oxygen, other gases, and moisture from permeating the coated material.

47. The process of claim 45, wherein the cell residue of yeast comprises glucan, mannan, and chitin.

48. The process of claim 45, wherein the coating agent further comprises a plasticizer.

49. The process of claim 45, wherein the solid material is selected from the group consisting of fine particles, granules, and tablets.

50. The process of claim 45, wherein the solid material is selected from the group consisting of food products, food product materials, pharmaceuticals, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

51. A coated material produced by the process according to claim 45.

52. A process for producing a coated material, comprising:

providing a coating agent comprising yeast cell wall fractions, as a primary constituent, consisting of cell residue of yeast which has been treated with enzymes and water to remove internal soluble cell constituents; and

coating a solid material with the coating agent to provide a coating thereon.

53. The process of claim 52, wherein the coating provided on the solid material is non-sticky and prevents oxygen, other gases, and moisture from permeating the coated material.

54. The process of claim 52, wherein the cell residue of yeast comprises glucan, mannan, and chitin.

55. The process of claim 52, wherein the coating agent further comprises a plasticizer.

56. The process of claim 52, wherein the solid material is selected from the group consisting of fine particles, granules, and tablets.

D<sup>2</sup>  
cont.

57. The process of claim 52, wherein the solid material is selected from the group consisting of food products, food product materials, pharmaceuticals, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

58. A coated material produced by the process according to claim 52.

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